

4 FAH-2 H-800 CASHIERING AND FISCAL IRREGULARITIES

4 FAH-2 H-810 CASHIERING

(TL:DOH-1; 06-13-2001)

4 FAH-2 H-811 INTRODUCTION

(TL:DOH-1; 06-13-2001)

This subchapter prescribes the guidance on cashier operations, as they pertain to the U.S. disbursing officer (USDO) and requirements of the cashier supervisor. Additional guidance on cashiering is found in Section 390 (Cashier Operations) of Foreign Affairs Manual, Volume 4, (4 FAM) and Foreign Affairs Handbook (4 FAH-3) and Appendix A (Serviced Post Cashier Procedures) of the Serviced Post User Manual (SPUM). The National Foreign Affairs Training Center (NFATC) cashier and cashier supervisor correspondence course also provide detailed cashiering procedures.

4 FAH-2 H-812 ROLES AND RESPONSIBILITIES OF CASHIERS AND CASHIER MANAGERS

(TL:DOH-1; 06-13-2001)

a. Cashiers:

(1) The cashier is accountable for the cash advance used in cashier operations. The cashier must keep complete and accurate records of the funds and is personally and legally responsible for the safety of those funds.

(2) Cashiers must be able to account for the full amount of funds being held at any given time. Funds may consist of cash, uncashed government checks, sales slips, invoices or other receipts for cash payments, unpaid reimbursement vouchers, or interim receipts for cash entrusted to other individuals for specific purposes.

(3) Cashiers are responsible for depositing local currency checks drawn on foreign banks with the locally designated depository. These deposits should be immediately entered into the system.

b. Cashier Supervisors—The Financial Management Officer (FMO) or cashier's U.S. citizen supervisor is responsible for:

(1) Determining the need for cashier operations including imprest fund payments and collection activities.

(2) Initiating and processing documentation for the designation, change, and revocation of cashiers; changes in the amount of the advance.

(3) Performing monthly verifications and reviews of cashier activities.

(4) Providing guidance, support and overall supervision to individual cashiers on the operational requirements of the cashier function and in resolving operational problems.

c. USDO and financial service center (FSC) cashier monitors:

(1) The cashier's funds originate with the USDO and form part of the USDO's personal accountability. The USDO has fiscal authority over the cashier. The USDO should verify that the advance amounts issued to cashiers are safeguarded and properly controlled. This involves a thorough review of the monthly cashier documentation by the cashier monitors, such as Form DS-3058, Cashier's Reconciliation Statement, the accompanying Form DS-3059, Cashier's Reconciliation Statement (List Of Items On Hand And List Of Transmittals In Transit), and the verifying officer's checklist. Posts are notified when unannounced verification documentation is late, inadequate, or when there are anomalies in the cashier reports and/or verifications.

(2) Cashier Monitors are responsible for:

(a) Designation and revocation of Class A and B Cashiers (all agencies), and of subcashiers with advance amounts over \$10,000.

(b) Administration of the cashier correspondence course and exam.

(c) Determination of cashier's advance amounts, and any temporary advances.

(d) Sending and review of system cashier activity reports.

(e) Assurance that Form DS-3058 advance verifications are submitted monthly by the cashier's U.S. citizen supervisor.

(f) Quality review of Form DS-3058 advance verification package and documentation.

(g) Follow-up on problems identified during review of Form DS-3058 and corrective action taken by the post.

(h) Cashier training at the FSC and post.

(i) Entry of all required information into the cashier monitor's Database (OSCARS—see 4 FAH-2 H-819).

(j) On-site review of cashier operations.

4 FAH-2 H-813 CASHIER DESIGNATIONS & REVOCATIONS

(TL:DOH-1; 06-13-2001)

The USDOs are responsible for designating cashiers for all agencies with cashiers operating abroad. The principal or alternate cashier must have a current designation before they may serve as a cashier. The USDOs designate Class A and B Cashiers, including their alternates, based on cashier qualifications as defined in 4-FAH 3 H-390. Cashiers abroad responsible for change making purposes are normally designated as subcashiers. The USDO designates subcashiers, only when their advance amount is over U.S. equivalent (USE) 10,000. Subcashiers with advances of USE 10,000 and under are designated by the FMO, agency supervisor, or admin officer at post.

4 FAH-2 H-813.1 Cashier Designation Procedures

(TL:DOH-1; 06-13-2001)

a. Agencies with cable capabilities should send their request to the appropriate servicing USDO. Agencies that are unable to send the request via cable may use the Treasury Form SF-211, Request for Change or Establishment of Imprest Fund, as explained in TFM bulletin no. 94-08, or by official letter. Refer to 4 FAH-2 H-813 Exhibit H-813 (1) at the end of this subchapter for an example of Form SF-211.

b. Requests to the USDO must be signed by an official authorized by the agency to make the designation request. The USDO must have the official's identifying information, as described in (1) and (2) below, on file at the FSC. This information is compared to that on the request before any authorization is made.

(1) For State Department—A blanket authorization to request designations is delegated by FMP/F/IFS to all FMOs or administrative officers assigned to the post from where the request is being made. Clearance of the requesting cable by this official confirmed by a statement in the text, satisfies compliance with this requirement. The USDO will maintain a current list of all State Department FMOs or administrative officers assigned to every post they service. This list will be consulted by the USDO when a request is received. If the requesting official's name is not on the list, the USDO will clarify with the post. For State Department only, a signature of the FMO or administrative officer is not required to be on file with the USDO.

(2) For agencies other than State—Each agency is responsible for determining the individual(s) authorized to request designation or advance amount changes to the USDO. An official letter, signed by the agency headquarters, must be on file with each USDO who services their posts' cashiers before any request can be authorized by the USDO. This letter should state:

(a) How the agency will make requests; i.e. via official cable from post, cable from headquarters, Form SF-211, official letter from post, or letter from headquarters.

(b) The name, office designation, or position title of the official(s) authorized by the agency to make the request. If desired, Treasury Form FMS-2958 (Delegation of Authority), as describe in TFM bulletin No. 94-08 may be used for this purpose. Refer to 4 FAH-2 H-813 Exhibit H-813 (2) at the end of this subchapter for an example of an FMS-2958 form.

(c) Any additional requirements or information that the agency would like the USDO to review prior to authorization of the agency's request.

(d) The office symbol used for cable correspondence at both the post level and headquarters level (if applicable). If the agency does not have cable capabilities, appropriate fax and phone numbers and mailing addresses must be included in this letter.

c. For a new cashier operation, the designation request must include the name of the cashier, type of cashier (A, B or subcashier), whether the cashier will be a principal or alternate cashier, the agency name, post name, effective date of designation, and the amount of operating advance required (see 4 FAH-2 H-815 to determine how much is an adequate amount of advance). If the request is for designation of a new cashier for an existing cashier operation, the request should also include the cashier code assigned to the operation.

(1) The request must include a statement that the cashier meets the cashier requirements as specified in 4 FAH-3 H-393.1. These include having the integrity to assume responsibility for U.S. Government funds, the ability to perform fiscal services and, the ability to work with little supervision. The cashier must read, write, and speak English with sufficient fluency to understand and carry out the duties and responsibilities of the cashier function; and must complete the Foreign Service Institute "Training for Overseas Cashiers" by passing an examination (see 4 FAH-2 H-814).

(2) The cashier is normally a direct hire, permanent employee, but an exception has been made for PSA employees to be designated as Class B Cashiers. Personal Services Agreement (PSA) cashiers must have special language in their PSA contracts that address accountability issues. Cashiers may be employees of other U.S. Government agencies located at the post.

(a) The exception for PSA employees applies to State Department and AID employees only. No other agencies may use PSAs as cashiers.

(b) Requests for a cashier designation for PSA must identify the employee to be designated as a PSA. The PSA agreement must include the following paragraph: "The employee accepts full responsibility for any loss to the United States Government resulting from the employee's performance of functions under this agreement, whether or not such losses are due to the employee's fault or negligence. In particular, the employee recognizes and accepts the obligation to reimburse the United States Government for any such loss. The employee recognizes that the United States Government may offset amounts for loss against amounts owed by the Government under the agreement. Administrative relief from liability for losses can be authorized for physical losses and deficiencies if the employee is found to be free from fault or negligence. The standard 'reasonable care' is used to determine negligence. The 'reasonable care' standard has been stated as what the reasonably prudent and careful person would have done to take care of their own property of like description under like circumstances. The standard is objective and does not vary with such factors as age and experience of the particular accountable officer. The burden to produce affirmative evidence that the employee was not at fault or negligence rests with the employee, not the U.S. Government."

(c) After confirming the authenticity of the request as above, the USDO will designate the cashier via cable. For agencies other than State, a copy of the cable will be sent to the headquarters office symbol, as indicated above. If the post or agency does not have cable capabilities, the USDO will fax a copy of the official cable to the appropriate offices. Refer to Exhibit H-813 (3) at the end of this subchapter for a sample of a designation cable.

(d) For new designations, the cashier should contact the USDO to request the advance specified in the designation. The advance to the cashier is in U.S. dollars. The amount of local currency units is expressed in the designation cable and tracked by the cashier in U.S. dollars. See 4 FAH-2 H-815 for more information on cashier advance amounts.

4 FAH-2 H-813.2 Cashier Revocation Procedures

(TL:DOH-1; 06-13-2001)

a. When it is determined by the post that the cashier will no longer serve as a cashier, the FMO or agency supervisor must request the revocation of the cashier designation, following the same procedures as for designation requests. When the request is processed by the USDO a cable is sent to the post confirming the revocation and listing all current active cashiers.

b. The USDO has the authority to revoke any cashier designation for cause if it is believed that the USG funds advanced to them are not being properly safeguarded or are being mismanaged.

4 FAH-2 H-814 CASHIER EXAMINATION

(TL:DOH-1; 06-13-2001)

a. All cashiers, both State and other agencies, must take the National Foreign Affairs Training Center (NFATC) cashier correspondence course and pass the examination. The course manual (or CD) will be provided to the cashier by the USDO when the designation is requested. All cashiers are given a temporary designation of 6 months, unless the cashier has already passed the cashier course exam. Until the examination is successfully completed, the designation of the cashier is temporary. The cashier must successfully complete the course and pass the exam within 6 months (or 180 days) of the temporary designation date or the temporary designation will automatically be revoked by the USDO. The cashier supervisor may request an extension of this designation by providing a justification to the USDO at least 15 days prior to the expiration date. The USDO may accept or reject the request based on knowledge of the situation.

b. The examination will be sent by the USDO to the cashier supervisor when requested. The exam is sent back to and graded by the USDO, who will in turn, notify the cashier's supervisor and NFATC of the results. Once the cashier passes the exam, the designation is changed from temporary to permanent.

4 FAH-2 H-815 CASHIER ADVANCES

(TL:DOH-1; 06-13-2001)

Funds that cashiers are given to use and for which they are accountable are called cashier advances. The maximum amount of the advance (authorized amount) is specified in the cashier designation. The authorized advance represents the maximum amount of funds that the cashier should have on hand when making payments, accommodation exchanges, and receiving collections. This advance is referred to as the permanent advance. Occasionally, a cashier may need additional funds temporarily (normally for 30 days or less) to support a special activity such as a CODEL. This advance is referred to as a temporary advance, and must be returned to the USDO when the special activity is over (see 4 FAH-2 H-815.2).

4 FAH-2 H-815.1 Permanent Advances

(TL:DOH-1; 06-13-2001)

- a. Initial permanent advance for a cashier.

(1) The FMO or agency supervisor at post must determine the initial permanent advance amount for a new cashier operation and state that amount in the designation request to the USDO. A cashier's advance should be sufficient to meet daily cash requirements. How much is sufficient depends on many factors. These include:

- (a) Availability of local depository for cashing advance checks;
- (b) Turnaround time for receiving replenishment checks or cash from the servicing FSC; and
- (c) Volume of business conducted by the cashier.

(2) While it is essential for the cashier to have sufficient cash on hand to meet daily requirements, the cashier should not store excessive amounts of cash at post. The advance should be enough for one week's transactions plus replenishment time.

- b. Reviewing the size of the advance:

(1) The FMO at post is required by 4 FAH-3 H-393.4-2e to review the cashier advance every six months. The steps for the FMO review of the advance include:

(a) Calculate average daily vendor and other cash payments based on Form OF-1129, Cashier Reimbursement Voucher And/Or Accountability Report, and certified cash vouchers.

- (b) Calculate average daily accommodation exchange payments.

- (c) Calculate average daily collections.

(d) Calculate turnaround time for replenishment (the time required for request to reach the servicing FSC and cash or replenishment checks to arrive at post).

- (e) Identify the frequency of requests for replenishment.

(f) Identify the number of emergency replenishment requests in the past 6 months.

(g) If the advance appears to be too low, determine whether an increase in the frequency of replenishment requests would provide the cashier with adequate funds.

(2) If the FMO determines that an increase (or decrease) to the advance is needed, they must document the findings and provide written justification to the servicing USDO for the request. The cable must include:

- (a) Name of cashier.
- (b) Class B or alternate.
- (c) Office location of cashier (FMO, GSO, etc.).
- (d) U.S. dollar amount of present advance.
- (e) U.S. dollar amount of proposed advance.
- (f) Date of last increase, decrease, or adjustment to the cashier's advance.
- (g) Total accommodation exchange payments per month for 6-month period (report as U.S. dollar equivalent).
- (h) Total vendor and other cash payments per month for 6-month period.
- (i) Number of local currency replenishments per month for 6-month period.
- (j) Number of U.S. dollar replenishments per month for 6-month period.
- (k) Total number of emergency telegraphic replenishments requested for 6 month period.
- (l) Method of accommodation exchange (by cashier, bank, or other source).
- (m) Average turnaround time for replenishments (by currency if varied).
- (n) List of other agencies with cashiers at post.
- (o) For Class B Cashier, number of subcashiers and total amount of advances to subcashiers (in U.S. dollars).
- (p) Other justification for the increase (or decrease). This might include an increase to or decrease in the exchange rate, which could cause the advance to exceed or be less than the authorized U.S. dollar equivalent of the advance.

(3) The USDO is required to review every cashier advance at least once a year to determine whether the advance is adequate.

(a) To ensure all cashier advances are reviewed annually, the USDO should establish a schedule for the year to review a certain number of cashiers each week, as an on-going process.

(b) The USDO reviews transactions processed by the cashier for a six-month period to make an initial determination of what an adequate advance amount should be. To assist the USDOs, an excel spreadsheet program has been developed and is available to the cashier monitors as a guide. A copy of the printed output from this program is displayed in Exhibit H-815 at the end of this subchapter. Please remember that when working with this spreadsheet, the USDO should take into consideration additional information known about a post, such as, the cashier has large collections that are used as replenishments, etc. This spreadsheet is provided as a guide only. In general, the information reviewed by the USDO is the same as that reviewed by the FMO, except that the transactions are extracted from official USDO records.

(c) Upon completion of the review, the USDO sends the spreadsheet analysis along with any additional information used to make their determination of the advance amount to the FMO or agency supervisor. The FMO may agree with the new advance amount or comment by providing additional information.

(d) The USDO then makes a final decision on the advance amount. If there is a change from the previously authorized amount, the USDO sends a cable either increasing or decreasing the amount of the advance, with instructions on how the cashier should change their advance amount (i.e. deposit funds, request more advance funds, etc.). At the same time, the USDO will send new designation cables for all active cashiers for that cashier code, noting the new authorized advance amount. The USDO must also remember to change this information in the cashier database (OSCARS).

4 FAH-2 H-815.2 Temporary Cashier Advances

(TL:DOH-1; 06-13-2001)

a. There are times when an event at the post (VIP visit, ship visit, etc.) may cause a temporary need for cash in excess of the advance. In these instances, a temporary increase in the advance amount may be necessary.

b. The FMO or agency supervisor must request the temporary advance at least several weeks before the event, if known, to allow processing of the request. It is not required to include all the information in the temporary advance request as is required for a permanent advance increase. However, valid justification for the additional funds must be included in the request. A cashier may have more than one temporary advance at one time. Each temporary advance is assigned a different number in the OSCARS program and should be issued, tracked and closed

separately.

c. Normally temporary advances are approved for short periods, such as 30 days or less. All temporary advances must have a date at which time it is to be returned to the USDO (invalid date). Temporary advances may not be outstanding longer than the invalid date unless the USDO officially extends the invalid date by cable notification. Temporary advances are issued for longer time periods, but must be fully justified. If the temporary advance is needed for more than six months, the USDO should discuss with the FMO the option of increasing the permanent advance, rather than having a long-term temporary advance.

4 FAH-2 H-816 VERIFICATION OF THE CASHIER'S PERMANENT ADVANCE

4 FAH-2 H-816.1 U.S. Citizen Supervisor And Management At Post

(TL:DOH-1; 06-13-2001)

a. The Cashier's U.S. citizen supervisor must conduct an unannounced cashier verification (Form DS-3058) at least once a month (see 4 FAH-2 H-816.3 that provides an exception that may allow an FSN to perform the monthly verification). This verification is to ensure that the cashier is in compliance with Treasury and State Department regulations and that effective internal controls have been established by the post to prevent U.S. Government (USG) funds from being stolen or misused.

b. There must be at least one Form DS-3058 package submitted to the USDO that is dated for each month of the year. This package must include a properly completed Form DS-3058, Form DS-3059, the cash counting worksheet, and the checklist for verifying officers (SPUM, Appendix A). The verification must be signed by both the verifying officer and the cashier. Posts using the automated cashiering system ACS should use the reconciliation menu options to create and print Form DS-3058 and Form DS-3059 reports.

c. All completed documentation must be submitted to the USDO at the servicing FSC within 5 workdays after completion of the verification. The work requirement for the cashier's supervisor must include an element covering this internal control responsibility.

d. Post management must ensure that the monthly cashier verification is completed even when the cashier's normal supervisor is on leave or there is a staffing gap. It is required that an alternate be designated to perform this task in the absence of the FMO or administrative officer and the designation be included on the 'post designations' list. This will ensure that the alternate is well acquainted with the cashier internal control

guidelines and the verification process.

4 FAH-2 H-816.2 USDO And FSC Cashier Monitors

(TL:DOH-1; 06-13-2001)

a. The USDO provides the funds advance to the cashier and is responsible for monitoring post management's compliance with cashier internal controls. The USDO staff (cashier monitors) tracks the receipt of all verification documents from post and reviews the supporting documentation. The USDO is required to notify post management when the monthly cashier verification documentation is not received according to the following guidelines:

(1) If the cashier verification documents (Form DS-3058) are not received within 60 days of the last verification, the USDO sends a cable notifying the cashier supervisor. If the verification was completed, the post is requested to submit the package by the fastest means possible. If it was not, the U.S. citizen supervisor is requested to perform the verification and send the completed package immediately.

(2) If the cashier verification documents (Form DS-3058) are not received within 75 days after the previous cashier verification, the USDO will request the administrative officer or counselor, or the other agency representatives, to verify the status of the cashier verification by cable the same day the notification cable is received. Post management will be advised to perform the verification immediately if it has not been completed. The appropriate regional bureau, executive officer, other agency headquarters, and the director of disbursing oversight in FMP/F/IFS will also receive a copy of this notification.

(3) If the cashier verification documents (Form DS-3058) are not received within 90 days after the previous cashier verification, the USDO will notify, as appropriate, the deputy chief of mission (DCM) and other agency representative. The USDO will hold cashier replenishment requests from the post until the cashier verification documentation is received. The appropriate regional bureau, executive officer, other agency headquarters, and the managing director of FMP/F/IFS will also receive a copy of this notification.

b. By February 15th each year the USDO will send an annual "report card" to post management comparing the actual number of verifications (Form DS-3058) received from post during the previous calendar year to the number of months the cashier was serviced by the post. If a cashier was serviced by the USDO for the entire 12 months of the year, then 12 Form DS-3058s are required. The report will be sent by official cable, listing all serviced cashiers and their Form DS-3058 submission record. The text and calculations for this cable can be automatically produced in the OSCARS program.

(1) The purpose of this annual report is to summarize cashier supervisor compliance and advise post management of information that could impact the embassy's annual risk assessment questionnaire.

(2) If a cashier has submitted 12 or more Form DS-3058, the USDO will send a congratulatory cable to the post. If a cashier has submitted 10 or lower, the USDO will notify the individual posts that they were not in compliance with the requirements, and that they must comply in the following year. The USDO should personally contact each cashier supervisor that has submitted lower than 6 Form DS-3058 during the year to discuss reasons why she or he did not comply with the requirement, and what needs to be done in the next year to ensure improvement.

c. Review of Form DS-3058 verification documents—The USDO must ensure that the cashier monitors review cashier documentation submitted with the Form DS-3058 verifications. The monitors use a cashier monitor checklist (4 FAH-2 Exhibit H-816 (1)) which asks questions pertaining to the verification documents. The cashier monitor should follow-up with the cashier supervisor for any 'no' answers on the checklist. If the cashier or cashier supervisor does not respond to inquiries from the cashier monitors, the USDO should become personally involved in future correspondence. If problems continue, the USDO should contact FMP/F/IFS, Disbursing Oversight for assistance.

4 FAH-2 H-816.3 Foreign Service Nationals (FSN) And Others As Verifying Officers For The Monthly Form DS-3058 Reconciliations

(TL:DOH-1; 06-13-2001)

The department has recently implemented a pilot program whereby, under certain conditions, an FSN can be allowed to perform and sign the monthly Form DS-3058. The verifying officer may also be a locally resident U.S. citizen (Rocky), or family member employed at post.

4 FAH-2 H-816.4 Cashier Monitor Visits To Post

(TL:DOH-1; 06-13-2001)

The USDO will establish a schedule for travel to posts for on-site cashier reviews and training. Each cashier should be visited at least once every five years if there is no indication of problems with the cashier. Cashiers with occasional or recurring problems should be visited more often. A trip report should be completed after each visit and filed in the cashier's official file. Visits to post that are not on the established schedule are sometimes recommended. The following situations may warrant a non-routine (emergency) visit to post by the cashier monitor:

- (1) Cashier not submitting Form DS-3058 for three months or more;

(2) Serious out-of-balance condition continuing for an extended period of time; and

(3) Existence of suspicious transactions.

4 FAH-2 H-816.5 Cashier Statistics

(TL:DOH-1; 06-13-2001)

Cashier statistics should be updated monthly in the weekly activity report (WAR). These statistics include Form DS-3058s received, reviewed, number of forms 60 days overdue, 75 days overdue and 90 days overdue.

4 FAH-2 H-817 USE OF THE AUTOMATED CASHIER SYSTEM (ACS)

(TL:DOH-1; 06-13-2001)

a. The ACS is required to be used by all Class A or B Cashiers, where hardware and software capabilities are available.

b. Use of the ACS improves cashiering practices and significantly decreases the possibility of fraudulent activity by the cashier. ACS fully automates the cashiering activity and handles all cashier window operations such as official collections, accommodation exchange and payments. The ACS simplifies the cash verification process and reduces substantially the amount of time it takes to perform a verification. ACS incorporates several security and internal control features making it more difficult for the cashiers to manipulate the outcome of a verification. Additionally, temporary advances and outstanding debit vouchers are monitored by the system and ICASS statistics are automatically computed.

c. The current version of ACS prepares transmittals when requested and generates data telegrams (DATEL) cables for submission to the FSC. It will soon be able to transmit Form SF-1166, Voucher And Schedule Of Payments, files to the LAN-SPFMS system for automatic transmission to the FSC. A new windows version of ACS (WINACS) is also being developed and should be released soon.

4 FAH-2 H-818 CASHIER TRAINING

(TL:DOH-1; 06-13-2001)

a. Cashier training is periodically scheduled at each FSC. The USDO should encourage post management to take advantage of these training opportunities as part of their efforts to strengthen internal controls at posts. They should also strongly urge transferring FMOs to visit them for consultation and discussions pertaining to the overall cashier operation at the new post.

b. USDOs should establish a cashier training program for all employees who operate as a cashier, supervise a cashier, provide guidance to a cashier, or monitor a cashier. This includes employees from posts as well as the FSCs. Classes should be scheduled as far in advance as possible to allow participants time to make travel arrangements. The following types of training should be considered when developing the training program:

(1) Cashier training at the FSC for both new and more advanced cashiers.

(2) Cashier training at the FSC in ACS for both new ACS users and more advanced users.

(3) Cashier training at the FSC for supervisors in basic cashiering operations, how to perform the monthly Form DS-3058 reconciliation, as well as in ACS procedures and techniques.

(4) Cashier training at the FSC for cashier monitors in basic cashiering operations and ACS.

(5) Mailing of NFATC cashier and cashier supervisor correspondence courses, in either CD-ROM format (where available) or in hardcopy. USDOs should also give the exam for these NFATC courses.

(6) On-site training at posts when needed in basic cashiering, ACS (installations or training), or supervisory techniques.

4 FAH-2 H-819 USE OF THE OVERSEAS CASHIER REPORTING SYSTEM (OSCARS)

(TL:DOH-1; 06-13-2001)

a. The OSCARS database tracks cashier designations and advance information and provides a tool for monitoring the cashier reconciliation reports. It also further defines the cashier monitor's tasks and standardizes the position's responsibilities. All cashier monitors at all three FSCs should use this program.

b. OSCARS automatically tracks when late notice cables should be sent to cashier supervisors who have not submitted required reports. Upon receipt of the Form DS-3058 verifications, the monitor enters information that identifies whether the verification package includes all required documents and completes a "checklist" on questions covering information on Form DS-3058 reconciliation. Some of these questions include whether the cashier is in balance, has any long outstanding in-transit items or debit vouchers (bad checks), or has reconciled their bank account (if relevant). Refer to 4 FAH-2 Exhibit H-816 (1) for an example of the cashier monitor checklist.

c. The USDOs should run the management reports in OSCARS at least once a month to determine how well the cashier monitors are performing their duties. The program provides information on many areas including any cashiers with outstanding temporary advances, temporary designations, debit vouchers or fiscal irregularities, as well as information on cashiers who have not submitted their Form DS-3058s each month.

d. The programming staff at the Charleston Financial Service Center help desk maintains the OSCARS database. All problems with the database, or suggestions for enhancements should be directed to that office. Each FSC should forward their OSCARS database file to the help desk on a quarterly basis.

4 FAH-2 H-813 Exhibit H-813 (1)

TREASURY FORM SF-211

(TL:DOH-1; 06-13-2001)

*U.S.GPO:1984-0-452-435

Standard Form 211 (2-82)
Department of the Treasury
I TFRM 4-3000
211-103

REQUEST FOR CHANGE OR ESTABLISHMENT OF IMPREST FUND

SECTION I - IDENTIFICATION OF DISBURSING OFFICER AND CASHIER

NAME AND LOCATION OF DISBURSING OFFICER: USDO BANGKOK

NAME OF CASHIER: Parichai Satasuk

AGENCY: BBG/Voice of America Bangkok Correspondent bureau

ADDRESS: K.C.C. Bldg, 2nd Floor/2 Silom Road, Soi 9
Bangkok, 10500 Thailand

PHONE NO. 011-662-236-6588

SECTION II - ACTION REQUESTED

EFFECTIVE DATE 9/8/00

Designation <input type="checkbox"/>	Change to Alternate <input type="checkbox"/>	Increase Advance <input type="checkbox"/>	Liquidation <input type="checkbox"/>
Revocation <input checked="" type="checkbox"/>	Change to Principal <input type="checkbox"/>	Decrease Advance <input type="checkbox"/>	Address Change <input type="checkbox"/>
Class Change <input type="checkbox"/>	Other (Explain) <input type="checkbox"/>		

SECTION III - DESIGNATION INFORMATION

Class and Type of Cashier (If Alternate--show name of Principal)

Employee is resigning effective 9/8/00

SECTION IV - INCREASE OR NEW ADVANCE

Current Balance \$ _____
Increase or New Advance Requested \$ _____
Total \$ _____
Number and Denomination of Checks Requested: _____

Fund Transferred from:

SECTION V - DECREASE OR LIQUIDATION OF FUNDS

Current Balance \$ _____
Apply the following:
Reimbursement Voucher Nos: _____
Uncashed Treasury Check Nos: _____
Deposit Ticket Nos: _____
Net Balance for which Cashier is Accountable \$ _____

Date	Signature (Head of Agency or Designee)	Title
9/8/00	Dennis D. Sokol	Director of Administration

SECTION VI - DESIGNATION (to be completed by Disbursing Officer)

In accordance with the provisions of paragraph 2 of section 4 of Executive Order 6166 of June 10, 1933, as amended, the function of disbursing in connection with the operations of the agency named is hereby delegated to the above-named employee effective on the date indicated below. Class D Cashiers may use their funds for change making only. Class A and B cashiers may make payments in cash in accordance with the Treasury Fiscal Requirements Manual (I TFRM 4-3000), and such other payments as may be listed on the attached schedule.

(Effective Date of Designation)

(Disbursing Officer or Designee)

(Date, month, day, and year)

SECTION VII - CHECK ISSUANCE AUTHORIZATION (to be completed by Disbursing Officer)

DRAW CHECKS AS INDICATED ABOVE
DATE CHECKS _____

(Disbursing Officer or Designee)

4 FAH-2 H-813 Exhibit H-813 (2)

Treasury Form 2958

(TL:DOH-1; 06-13-2001)

401 14th Street S.W.
Washington, DC 20227

Date: _____

DELEGATION OF AUTHORITY

Section I - DELEGATION AND RE-DELEGATION

In Accordance with the authority vested in me by the head of this agency or his/her designee, I hereby delegate to the individual whose name, title and signature samples appear below the authority to:

<input type="checkbox"/> Designate Certifying Officers	Authority <input type="checkbox"/> MAY / <input type="checkbox"/> MAY NOT Be Redelegated
<input type="checkbox"/> Designate Electronic Certification Security Administrators	Authority <input type="checkbox"/> MAY / <input type="checkbox"/> MAY NOT Be Redelegated
<input type="checkbox"/> Designate Communications Encryption Officers	Authority <input type="checkbox"/> MAY / <input type="checkbox"/> MAY NOT Be Redelegated
<input type="checkbox"/> Appoint Cashiers	Authority <input type="checkbox"/> MAY / <input type="checkbox"/> MAY NOT Be Redelegated
<input type="checkbox"/> Other _____ (Specify)	Authority <input type="checkbox"/> MAY / <input type="checkbox"/> MAY NOT Be Redelegated

TYPE OF DELEGATION ACTION: [CHECK ONE]

☐ ORIGINAL DELEGATION ☐ RE-DELEGATION

Section II - DESIGNEE





Name of Designee: _____

Title: _____ Effective Date: _____


Agency: _____ Bureau: _____

Division: _____ Phone: _____

Section III - SIGNATURE SAMPLES OF DESIGNEE [Designee must sign in ALL all boxes in **BLACK INK**]

Section IV - DELEGATOR SIGNATURE [Delegator must sign in box in **BLACK INK**]

	Name: _____
	Title: _____
	Agency: _____
	Bureau: _____
	Division: _____

Section V - REVOCATION

☐ The Authority of the individual named in Section II is revoked.

Section VI - RETURN ADDRESS OF DELEGATOR	Section VII - To Be Completed by FMS
Address: _____	Transmittal No.: _____
Phone: _____	Accomplished Date: _____
	By: _____

FMS FORM 2958 (06-97) FORMERLY FMS FORM 2958 (10-94)
1 TFM 4-1100 WHICH MAY BE USED Part 1 - Administrative Agency will forward to FMS

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

4 FAH-2 H-813 Exhibit H-813 (3)

SAMPLE CASHIER DESIGNATION

(TL:DOH-1; 06-13-2001)

SUBJECT: DESIGNATION OF PERMANENT PRINCIPAL CLASS B CASHIER

1. RUTH HENRICH-FORSTER HAS SUCCESSFULLY COMPLETED THE CASHIER EXAM ON MAY 5, 2000. THE DESIGNATION STATUS FOR THIS EMPLOYEE, RUTH HENRICH FORSTER HAS BEEN CHANGED FROM TEMPORARY TO PERMANENT PRINCIPAL CLASS B CASHIER FOR CASHIER CODE GEA, EFFECTIVE JUNE 12, 2000, WITH AN AUTHORIZED ADVANCE OF USE 85,000.00. PLEASE READ, SIGN AND RETAIN THIS OFFICIAL TELEGRAM OF DESIGNATION IN THE CASHIER'S OFFICIAL FOLDER PER 4 FAH-3 H-393.2-6.

2. WHEN TRANSFERRING ACCOUNTABILITY TO A NEWLY DESIGNATED CASHIER, OR CHANGING THE AMOUNT OF THE CASHIER ADVANCE, PLEASE REVIEW 4 FAH-3 H-398 AND THE SERVICED POST USER MANUAL APPENDIX A, SECTION 3.2. THE CASH MUST BE COUNTED AND THE ACCOUNTABILITY FULLY RECONCILED AND DOCUMENTED.

CASHIERS ARE RESPONSIBLE FOR SAFEGUARDING AND ACCOUNTING FOR ALL MONIES RECEIVED AND DISBURSED FROM THE FUNDS ADVANCED TO THE CASHIER. CASHIERS RENDER ACCOUNTS TO THE USDO FROM WHOM THE ADVANCE IS RECEIVED.

CASHIERS MAY NOT:

LOAN OFFICIAL FUNDS; USE FUNDS FOR PERSONAL PURPOSES; DEPOSIT PUBLIC MONEY IN FINANCIAL INSTITUTIONS, EXCEPT WHERE AUTHORIZED TO DO SO; OR EXCHANGE MONEY WITH OTHER FUNDS, PERSONAL OR OTHERWISE, UNLESS ORDERED TO DO SO.

CASHIERS ARE PERSONALLY LIABLE (LEGALLY RESPONSIBLE) FOR ALL US GOVERNMENT FUNDS IN THEIR POSSESSION AND ARE OBLIGATED TO FAITHFULLY PERFORM THEIR DUTIES. CASH HELD AT PERSONAL RISK (IMPREST FUNDS) IS DEFINED AS THE ADVANCE THAT A CASHIER MAY HAVE TO REPLACE IF IT IS LOST, STOLEN, OR MISAPPROPRIATED. RESPONSIBILITY FOR FUNDS ADVANCED CONTINUES FROM THE TIME THE CASHIER RECEIVES THE FUNDS UNTIL PROPER AND ACCEPTABLE ACCOUNTING THEREOF IS MADE EITHER TO THE OFFICER WHO ADVANCED THE FUNDS OR TO ANOTHER OFFICER DIRECTED TO RECEIVE THE

ACCOUNTING FOR THE ADVANCE 4 FAH-3 H-398.1-2.

FUNDS SHOULD NOT BE ADVANCED UNLESS ADEQUATE FACILITIES FOR SAFEGUARDING CASH ARE AVAILABLE. THE CASHIER MUST MAINTAIN EXCLUSIVE CONTROL OF THE ADVANCE. FUNDS ARE TO BE SAFEGUARDED IN A MANNER CONSISTENT WITH DEPARTMENT REGULATIONS NOTED IN 4FAH-3H-317. SECURITY OF LOCK COMBINATION MUST CONFORM TO REGULATIONS PRESCRIBED IN 4 FAH-3 H-317.3-2.

CERTIFICATION BY THE CASHIER FOR RESPONSIBILITY OF FUNDS: I, RUTH HENRICH-FORSTER , AUTHORIZED TO ACT AS PRINCIPAL CLASS B CASHIER, DO HEREBY ACKNOWLEDGE THAT I HAVE READ THE ABOVE CITATION FROM THE UNITED STATES CODE AND THAT I HAVE FAMILIARIZED MYSELF WITH MY RESPONSIBILITIES FOR THE PROPER CUSTODY AND SAFEKEEPING OF ALL THE FUNDS ADVANCED TO OR COLLECTED BY ME IN ACCORDANCE WITH THE PROVISIONS OF 4 FAH-3 H-390 AND THE SERVICED POST USER MANUAL (SPUM), APPENDIX A ON CASHIER PROCEDURES.

CASHIER SIGNATURE/DATE
SIGNATURE

SUPERVISORY OFFICER'S

3. USDO RECORDS LIST THE FOLLOWING AUTHORIZED CASHIERS FOR CASHIER CODE GEA AT AMEMBASSY BONN. IF YOUR RECORDS ARE DIFFERENT PLEASE ADVISE.

NAME

TYPE OF CASHIER

4 FAH-2 H-815 Exhibit H-815 CASHIER ADVANCE CALCULATION WORKSHEET

(TL:DOH-1; 06-13-2001)

Summary Worksheet

Cashier Authorization Calculation

From USDO 1218 Reports

Cashier Initials-->	HED	6 Months analysis----->
Post/Agency-----	NIAMEY	120 Number of workdays (20/mo)
>		
Latest Advance--->	\$188,000	Authorized

Requirements Analysis

		USD + Equiv
	Accommodation Exch Paid Out, 120 workdays	\$709,716
	Vouchers Disbursed, 120 workdays	\$190,954
	- - - - -	
(A)	Equals Total DISBURSEMENTS	\$900,670
	=	
	Exchange Receipts, 120 workdays	\$709,645
	Collections (OFs-158), 120 workdays	\$173,408
	Less Deposits, 120 workdays	(\$703,476)
	- - - - -	
(B)	Equals NET RECEIPTS	\$179,577
	=	=
	(A) - (B) = NET CASH OUTLAY, 120 workdays	\$721,093
	- - - - -	
	Net Cash Outlay per workday	\$6,009
	Net Cash Outlay - 20 workdays	\$120,180
	=	
	Max Outlay - 30 workdays (turnaround + 20 workdays)	\$90,135
	Add: Sub-cashier Advances:	\$3,617
	Totals:	\$93,752
	Authorizable USD Advance to nearest 100-----	\$93,800
	>	
	CONTINGENCIES PERCENTAGE =	10%
		\$9,380
	MAXIMUM ADVANCE PERMISSABLE to nearest 5,000----->	\$105,000
	- - - - -	

Turn-around time for replenishment checks--->

10 Days

Assume Monday holidays, DATEL sent Friday, check cut Tuesday, into DHL Thursday-received and cashed on the following Tuesday, 8 generous workdays maximum.

1 week's needs (replenishment each 5 days)-->

20 Days

(May be reduced to 3, assuming 2x/week-2.5 days)

-	-	-	-	-	-	-	-
						MONTH	NET OUTFLOWS
						OCT.95	\$94,948
						NOV.95	\$160,663
						DEC.95	\$57,616
						JAN.96	\$169,589
						FEB.96	\$101,392
						MAR.96	\$136,885
						Totals	\$721,093
						Average:	\$120,182
-	-	-	-	-	-	-	-

Backup Worksheet

Collections (OFs-158), 120 days	Month	LC US Equiv	USD	TOTALS	Example	20
	OCT.95	40,378	1,993	\$42,371	:	20
	NOV.95	35,782	16,125	\$51,907		30
	DEC.95	20,066	2,123	\$22,189		30
	JAN.96	21,105	10,998	\$32,103		30
	FEB.96	16,617	4,957	\$21,574		20
	MAR.96	2,054	1,210	\$3,264	Average:	25
	6 Months	-	-	-	Std Dev =	5
COLLECTION CODES 31/33	Total	136,002	\$37,406	\$173,408		
=	=	=	=	=		
Exchange Receipts, 120 days	Month	LC US Equiv	USD	TOTALS		
	OCT.95	1,689	126,712	\$128,401		
	NOV.95	588	110,253	\$110,841		
	DEC.95	0	120,517	\$120,517		
	JAN.96	10,804	118,744	\$129,548		
	FEB.96	4,855	101,558	\$106,413		
	MAR.96	23,325	90,600	\$113,925		
	6 Months	-	-	-		
EXCH RECEIPT CODE 41	Total	41,261	\$668,384	\$709,645		
=	=	=	=	=		
Vouchers Disbursed, 120 days	Month	LC US Equiv	USD	TOTALS		
	OCT.95	53,947	2,195	\$56,142		
	NOV.95	39,437	2,203	\$41,640		
	DEC.95	41,514	481	\$41,995		
	JAN.96	20,490	570	\$21,060		
	FEB.96	15,523	0	\$15,523		
	MAR.96	14,594	0	\$14,594		
	6 Months	-	-	-		
PAID VOUCHER CODE 57	Total	185,505	\$5,449	\$190,954		
=	=	=	=	=		
Deposits, 120 days	Month	LC US Equiv	USD	TOTALS		
	OCT.95	0	81,177	\$81,177		
	NOV.95	0	170,930	\$170,930		
	DEC.95	0	37,810	\$37,810		
	JAN.96	0	180,632	\$180,632		
	FEB.96	1,257	106,186	\$107,443		
	MAR.96	494	124,990	\$125,484		
Code 84 = 75-(57+62) or	6 Months	-	-	-		
DEPOSIT CODE 61	Total	1,751	\$701,725	\$703,476		
=	=	=	=	=		

Exchange Paid, 120 days	Month	LC US Equiv	USD	TOTALS
	OCT.95	124,192	4,209	\$128,401
	NOV.95	107,623	3,218	\$110,841
	DEC.95	116,667	3,850	\$120,517
	JAN.96	118,044	11,504	\$129,548
	FEB.96	98,253	8,160	\$106,413
	MAR.96	80,957	33,039	\$113,996
	6 Months	-	-	-
EXCH PAYMENT CODE 62	Total	645,736	\$63,980	\$709,716
=	=	=	=	=

4 FAH-2 H-816 Exhibit H-816 (1)

FORM DS-3058 REVIEW CHECKLIST

(TL:DOH-1; 06-13-2001)

Answer yes, no, or N/A. "No" answers require follow-up.

Question	Answer			Followup Action Required
	Yes	No	N/A	
PART A: Is Form DS-3058 package complete?				
1. Is Form DS-3058 signed by the verifying officer and the cashier?				
2. Is the verifying officer's checklist included?				
3. Is Form DS-3059 attached to Form DS-3058?				
4. Are all transactions on Form DS-3059 dated?				
5. Is a cash count worksheet for both U.S. dollars and local currency attached to Form DS-3058?				
PART B: Is the information on Form DS-3058 complete?				
6. Do lines 14 and 26 (or 14 and 28) on ACS balance?				
7. If the answer to item 5 is no, are the differences identified and/or explained?				
8. Do the entries on Form DS-3059 match the corresponding lines on the DS-3058?				
9. If not using the ACS (manual reconciliation), is the math correct on the DS-3059 and the DS-3058?				
10. On the DS-3059, are all the in-transit items less than two consecutive months old?				
11. If the answer to item 9 is no, are the in-transit items over two months old explained?				
12. Do the totals on the cash count worksheet match the DS-3059?				
13. Is line 30 (or 32 if using the ACS) less than line 31 (or 33 if using the ACS)?				
14. If the answer to item 12 is no, is any difference explained?				
15. Are all debit vouchers listed less than 120 days old?				
PART C: Is the information from other sources/reports reported correctly on Form DS-3058?				
16. Is the opening balance on line 2 correct as compared to the date of the ACDC.013 (or P-364) noted on line 1?				
17. Does the exchange rate on line 30 (or 32 if ACS) correspond to the date of the reconciliation? (See rate of exchange cables.)				

FORM DS-3058 FOLLOWUP CHECKLIST

Question	Answer			Followup Action Required
	Yes	No	N/A	
1. Has the post cashier responded to the FSC cashier monitor's telephone, telegram, fax, or e-mail queries from previous verification submissions?				
2. Has the FSC cashier monitor responded to requests for adjustments/information that may have been noted in Form DS-3058 package?				
3. If there are any debit vouchers more than 120 days old, did the cashier pursue the debit in accordance with the SPUM and 4 FAH instructions?				
4. If question 2 is yes, did the cashier forward the information to the USDO for write-off review and decision?				
5. If accommodation exchange vouchers are attached, has the correct exchange rate been used; i.e., is the exchange rate close to the average current rate?				
6. Are any outstanding fiscal irregularities being pursued/researched for resolution?				
7. Has the USDO reviewed the cashier's authorized advance for adequacy within the last 12 months?				
8. Has the CFSC monitor followed up on any problems/questions indicated by the FMO on the verifying officer checklist?				
9. Have all temporary cashier advances been returned by their due date?				

4 FAH-2 H-816 Exhibit H-816 (2)

CABLE ON FSNs AS VERIFYING OFFICERS

(TL:DOH-1; 06-13-2001)

SUBJECT: CHANGE IN POLICY ON WHO MAY PERFORM MONTHLY UNANNOUNCED CASHIER VERIFICATIONS

REF: A) 4 FAH-3 H 397.1-2 B) 97 STATE 210910

1. THE FOLLOWING STATE DEPARTMENT CASHIER OR ROVING OPERATIONS HAVE BEEN SELECTED TO PILOT (FOR ONE YEAR) A CHANGE IN POLICY ON WHO MAY PERFORM MONTHLY UNANNOUNCED CASHIER VERIFICATIONS:

- (A) BUENOS AIRES, ARGENTINA
- (B) BERLIN, FEDERAL REPUBLIC OF GERMANY
- (C) BONN, GERMANY
- (D) CANBERRA, AUSTRALIA
- (E) DAKAR, SENEGAL
- (F) GUATEMALA CITY, GUATEMALA
- (G) WELLINGTON, NEW ZEALAND

2. BACKGROUND: CURRENT REGULATIONS LIMIT AUTHORITY TO PERFORM MONTHLY UNANNOUNCED VERIFICATIONS OF THE CLASS A OR B CASHIER FUNDS TO THE AMERICAN SUPERVISOR. REF A STATES THAT; QUOTE ...THE IMMEDIATE SUPERVISOR OF THE CASHIER IS RESPONSIBLE FOR MAKING UNANNOUNCED VERIFICATIONS OF EACH CASHIER FUND AT LEAST ONCE A MONTH. FOR THE PURPOSES OF THIS VERIFICATION, THE IMMEDIATE SUPERVISOR AT POST IS THE FMO, OR WHERE NONE IS ASSIGNED, THE ADMINISTRATIVE OFFICER, THE PRINCIPAL OFFICER OR THE PRINCIPAL OFFICER'S WRITTEN DESIGNEE, ENDQUOTE. REF B, PARA 2 FURTHER CLARIFIES THIS REGULATION BY NOTING THAT THE SUPERVISOR MUST BE AMERICAN BY STATING THAT; QUOTE ...THE CASHIER'S AMERICAN SUPERVISOR MUST CONDUCT AN UNANNOUNCED CASHIER VERIFICATION AT LEAST ONCE EACH MONTH, ENDQUOTE.

3. THUS, THE DEPARTMENT'S CURRENT POLICY ON 'WHO' MAKES THE MONTHLY UNANNOUNCED VERIFICATION IS; THE EMPLOYEE MUST BE AN AMERICAN FMO, ADMINISTRATIVE OFFICER, THE PRINCIPAL OFFICER OR THE PRINCIPAL OFFICER'S WRITTEN DESIGNEE.

4. HOWEVER, THE DEPARTMENT IS REVISITING THE CURRENT POLICY OF ALLOWING ONLY AMERICAN CASHIER SUPERVISORS TO PERFORM THE MONTHLY VERIFICATIONS, AND IS NOW IMPLEMENTING A PILOT PROGRAM WHEREBY THE VERIFYING OFFICER MAY BE A FOREIGN SERVICE NATIONAL EMPLOYEE, AN AMERICAN FAMILY MEMBER EMPLOYEE OR OTHER LOCALLY HIRED AMERICAN EMPLOYEE. FOR PURPOSES OF THIS CABLE, REFERENCE TO AN FSN INCLUDES ALL OF THE ABOVE-MENTIONED CATEGORIES OF EMPLOYEES. PLEASE NOTE ACCEPTANCE OF THIS COLLATERAL DUTY BY AN FSN SHOULD BE ON A VOLUNTARY BASIS."

5. TO MEET THE CONDITIONS FOR WHICH AN FSN EMPLOYEE AT THE POST OF THE SELECTED CASHIER OPERATIONS MAY BE DELEGATED THE AUTHORITY TO PERFORM THE MONTHLY VERIFICATION OF THE CASHIER'S FUNDS, THE FOLLOWING PROCEDURES MUST BE FOLLOWED:

(A) THE AMERICAN FMO, ADMIN OFFICER OR OTHER AGENCY AMERICAN EMPLOYEE AT POST WHO NORMALLY SUPERVISES THE CASHIER OPERATION SELECTS AN FSN EMPLOYEE AS A CANDIDATE FOR PERFORMING THE MONTHLY CASHIER RECONCILIATIONS. THE FSN MUST MEET THE QUALIFICATION CRITERIA BELOW:

—MUST HAVE KNOWLEDGE OF CASHIERING AND POST FINANCIAL OPERATIONS,

—CANNOT BE AN ALTERNATE TO THE PRINCIPAL CASHIER, AND,

—MUST HAVE EXEMPLARY PERFORMANCE REVIEWS AND DEMONSTRATED GOOD JUDGEMENT AND PROVEN RELIABILITY.

—AT POSTS WHERE THE CASHIER PERFORMS OTHER DUTIES CANNOT SUPERVISE THE CASHIER OR BE SUPERVISED BY THE CASHIER OVER THOSE OTHER DUTIES.

(B) THE AMERICAN FMO, ADMIN OFFICER OR OTHER AGENCY AMERICAN EMPLOYEE REQUESTS APPROVAL OF THE FSN TO PERFORM THE MONTHLY CASHIER VERIFICATIONS BY SENDING A CABLE REQUEST TO THE SERVICING USDO AT THE FINANCIAL SERVICE CENTER. THE CABLE MUST STATE THAT THE FSN MEETS THE ABOVE QUALIFICATIONS.

(C) IF THE FSN BEING NOMINATED IS OFFICIALLY ASSIGNED 'ROVER' RESPONSIBILITIES AND IS HIRED BY A REGIONAL BUREAU OR FINANCIAL SERVICE CENTER, RATHER THAN A POST, THE HIRING AUTHORITY SHOULD REQUEST THE NOMINATION OF THE FSN. THE FSN MUST MEET THE CRITERIA IN 5-A ABOVE AND BE APPROVED BY THE USDO. IF THE FSN WILL BE ROUTINELY PERFORMING DS-3058 VERIFICATIONS WHEN VISITING VARIOUS POSTS, THE USDO MAY ISSUE A SPECIAL BLANKET REGIONAL DELEGATION OF AUTHORITY FOR ALL POSTS WITHIN THE FSN'S ROVING REGION, OR DELEGATE AUTHORITY FOR SPECIFIC POSTS. AS STATED IN 4 FAH 3 H-397.1-2 (E), THE VISITING OFFICIAL'S (I.E. FSN ROVER) VERIFICATION MAY NOT SERVE IN LIEU OF AN UNANNOUNCED VERIFICATION BY A CASHIER'S IMMEDIATE SUPERVISOR FOR MORE THAN 2 MONTHS IN SUCCESSION. THE USDO MAY AUTHORIZE AN EXCEPTION TO THIS POLICY, UPON AGREEMENT BY THE CASHIER'S IMMEDIATE AMERICAN SUPERVISOR AT POST AND REGIONAL BUDGET BUREAU OFFICER.

(D) IF THE USDO HAS DETERMINED THAT THE NOMINATED CASHIER OPERATION IS IN COMPLIANCE WITH CURRENT DS-3058 VERIFICATION REQUIREMENTS AND THAT THE CASHIER OPERATION HAS NO SIGNIFICANT PROBLEMS, THE USDO WILL SEEK CONCURRENCE OF THE NOMINATED FSN AS A FORM DS-3058 VERIFIER FROM THE REGIONAL BUDGET BUREAU OFFICE OR AGENCY HEADQUARTER'S OFFICE. IF THE REGIONAL BUDGET OFFICE AGREES THE USDO WILL PROVIDE INITIAL APPROVAL OF THE FSN AS A CANDIDATE FOR FSN VERIFICATION AUTHORITY TO THE AMERICAN SUPERVISOR, OR THE ROVER'S HIRING AUTHORITY. A DELEGATION OF AUTHORITY WILL BE PROVIDED BY THE USDO ONCE THE FSN COMPLETES THE FOLLOWING:

(1) SUCCESSFUL COMPLETION OF THE NFATC CORRESPONDENCE CASHIER SUPERVISOR COURSE,

(2) SUCCESSFUL COMPLETION OF THE AUTOMATED CASHIER SYSTEM(ACS)COURSE(IF USED AT POST), OR

(3) IN LIEU OF 1) AND 2) ABOVE, THE SUCCESSFUL COMPLETION OF THE FINANCIAL MANAGEMENT OFFICERS COURSE AT NFATC.

(4) SUCCESSFUL COMPLETION OF AT LEAST TWO MONTHLY CASHIER VERIFICATIONS (FORM DS-3058 PACKAGE) BASED ON PROCEDURES IN THE 4 FAH AND SPUM CASHIER APPENDIX A, IN THE PRESENCE OF THE AMERICAN CASHIER SUPERVISOR. THE AMERICAN CASHIER SUPERVISOR SHOULD PROVIDE TRAINING TO THE FSN PERFORMING THE RECONCILIATIONS AS NEEDED, TO FEEL CONFIDENT THAT THE VERIFICATIONS WERE PERFORMED IN ACCORDANCE WITH PROPER PROCEDURES.

(5) SUCCESSFUL UPDATE OF THE FSN'S SECURITY BACKGROUND INVESTIGATION.

(E) IF THE USDO HAS NOT RECEIVED NOTICE THAT THE FSN HAS COMPLETED THE REQUIREMENTS WITHIN 6 MONTHS, THE USDO WILL WITHDRAW THE INITIAL APPROVAL. HOWEVER, THE FMO MAY REQUEST INITIAL APPROVAL OF THE SAME FSN IN THE FUTURE, IF HE/SHE BELIEVES THE FSN IS ABLE TO COMPLETE THE REQUIREMENTS WITHIN THE 6 MONTH TIMEFRAME. UPON SUCCESSFUL COMPLETION OF THE REQUIREMENTS IN D)1-4 ABOVE, THE FMO OR ROVER'S HIRING AUTHORITY NOTIFIES THE USDO THAT THE FSN HAS MET THE REQUIREMENTS FOR PERMANENT DELEGATION OF AUTHORITY. THE USDO THEN FORWARDS THE PERMANENT MEMORANDUM TO THE FMO OR ROVER'S HIRING AUTHORITY, WHICH MUST BE SIGNED BY THE USDO, FMO OR ROVER'S HIRING AUTHORITY, AND FSN.

6. IT IS NOT REQUIRED THAT THE FSN'S DELEGATION OF AUTHORITY BE RENEWED WHEN THE AMERICAN SUPERVISOR AT POST CHANGES. HOWEVER, THE NEW AMERICAN SUPERVISOR MAY CHOOSE NOT TO ALLOW THE FSN TO PERFORM THE MONTHLY CASHIER RECONCILIATION IF THE AMERICAN SUPERVISOR PREFERS PERFORMING THIS TASK HIM/HERSELF.

7. ONCE PERMANENT DELEGATION IS RECEIVED, THE FSN MAY PERFORM THE CASHIER VERIFICATION WHEN DIRECTED BY THE AMERICAN CASHIER SUPERVISOR. ALTHOUGH THIS NEW POLICY IS DESIGNED MOSTLY TO ENSURE THAT THE MONTHLY UNANNOUNCED CASH RECONCILIATIONS ARE COMPLETED DURING THE ABSENCE OF AN AMERICAN FMO AT POST, THE AMERICAN CASHIER SUPERVISOR MAY REQUEST THE FSN TO PERFORM THE VERIFICATION, OCCASIONALLY, OR NEVER. HOWEVER, IF THERE IS AN FMO PRESENT AT THE POST, THE AMERICAN CASHIER SUPERVISOR IS REQUIRED TO PERFORM THE VERIFICATION AT LEAST ONCE A QUARTER.

8. WHEN THE FSN PERFORMS THE MONTHLY VERIFICATION, HE/SHE MUST SIGN ALL REQUIRED DOCUMENTS (I.E. DS-3058, THE SPUM VERIFYING OFFICERS CHECKLIST, ETC.). BY SIGNING THE DS-3058 PACKAGE, THE FSN ACKNOWLEDGES ACCURACY OF THE VERIFICATION AND ACCEPTS RESPONSIBILITY FOR ANY INCORRECT INFORMATION REPORTED. IN ADDITION, THE FSN SHOULD BRING ANY OPERATIONAL DEFICIENCIES TO THE ATTENTION OF THE AMERICAN SUPERVISOR.

9. WHEN THE DS-3058 PACKAGE IS COMPLETED AND SIGNED BY AN FSN, THE AMERICAN CASHIER SUPERVISOR MUST REVIEW THE PACKAGE FOR COMPLETENESS PRIOR TO SENDING TO THE USDO. THE AMERICAN MUST ACKNOWLEDGE THIS REVIEW BY SIGNING BELOW THE FSN SIGNATURE ON THE DS-3058. UNTIL THE DS-3058 IS MODIFIED TO ADD A NEW LINE ON THE DS-3058 FOR THIS PURPOSE, THE AMERICAN SUPERVISOR SHOULD ADD THE LINE 'REVIEWING OFFICER'S NAME' AND TITLE, AND SIGN ON THAT LINE. (THE FSN WILL SIGN ON THE LINE, 'VERIFYING OFFICER'S NAME') IF THERE IS NO AMERICAN SUPERVISOR AT POST AT THE TIME OF THE FSN VERIFICATION, THE PACKAGE SHOULD STILL BE SENT TO THE USDO, WITH A NOTATION THAT THE FMO WAS NOT AT POST TO REVIEW AND SIGN THE PACKAGE.

10. IF AN OUT-OF-BALANCE CONDITION IS DISCOVERED DURING THE MONTHLY CASHIER VERIFICATION BY THE FSN, HE/SHE MUST IMMEDIATELY NOTIFY THE FMO (OR AMERICAN SUPERVISOR) WHO MUST THEN PERFORM HIS/HER OWN VERIFICATION. IF THE DISCREPANCY STILL EXISTS, IT SHOULD BE REPORTED TO THE USDO WHO WILL ADVISE WHETHER THE CONDITION SHOULD BE REPORTED AS A FISCAL IRREGULARITY IN COMPLIANCE WITH ESTABLISHED PROCEDURES.

11. THE AMERICAN SUPERVISOR IS REMINDED THAT, ALTHOUGH THE FSN MAY BE PERFORMING THE MONTHLY CASHIER VERIFICATION, HE/SHE IS STILL RESPONSIBLE FOR ENSURING THEY ARE UNANNOUNCED AND PERFORMED AT LEAST ONCE A MONTH. THE USDO MUST RECEIVE AT LEAST ONE DS-3058 PACKAGE DATED SOMETIME DURING EACH OF THE 12 MONTHS TO BE IN FULL COMPLIANCE WITH CURRENT POLICY.

12. THE AMERICAN SUPERVISOR REMAINS RESPONSIBLE FOR ANY DEFICIENCIES IN THE CASHIER OPERATION, AND CAN BE HELD ACCOUNTABLE FOR LOSSES IF HE/SHE IS NEGLIGENT IN THE SUPERVISION AND OVERSIGHT OF THE CASHIER OPERATION. POSTS ARE REMINDED THAT PER 97 STATE 210910, PARA 6, SUPERVISORY PERSONNEL FAILING TO CARRY OUT MANDATORY INTERNAL CONTROLS TO PROTECT USG FUNDS FROM WASTE, FRAUD OR MISUSE MAY BE HELD PERSONALLY LIABLE FOR THE REPAYMENT OF ANY CASHIER LOSS AND/OR MAY BE SUBJECT TO DISCIPLINARY ACTION BY THE DEPARTMENT.

13. THE USDO RESERVES THE RIGHT TO REVOKE THE DELEGATION OF AUTHORITY OF THE FSN TO PERFORM THE MONTHLY VERIFICATION OF FUNDS AT ANY TIME, IF THE USDO, OR REGIONAL BUREAU BELIEVES THERE IS CAUSE FOR REVOCATION.

14. THEREFORE, EFFECTIVE IMMEDIATELY, THE CASHIER OR ROVING OPERATIONS LISTED ABOVE HAVE BEEN SELECTED TO PARTICIPATE UPON APPROVAL A ONE YEAR PILOT. IF THE NOMINATED FSN MEETS THE ABOVE QUALIFICATIONS AND CRITERIA, HE/SHE WILL BE ALLOWED TO PERFORM MONTHLY UNANNOUNCED CASHIER VERIFICATIONS DURING THE PILOT PROGRAM, UPON APPROVAL BY THE AMERICAN CASHIER SUPERVISOR AND DELEGATION BY THE USDO.

YY